

CERTIFICATE - City of Assaria, Kansas 2019 Budget

To the Clerk of Saline, State of Kansas
We, the undersigned officers of
City of Assaria

certify that: 1) the hearing mentioned in the attached publication was held;
2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2019; and 3) the Amount(s)
of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

Table of Contents:	K.S.A.	Page No.	2019 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2018 Ad Valorem Tax	
Computation to Det. Limit for 2019		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness		5	0	0	
Statement of Lease Purchases - NONE			0	0	
General Fund	12-101a	6	461,885	155,515	<u>45.803</u>
Bond and Interest Fund	10-113	7	43,857	30,638	<u>9.024</u>
Special Highway Fund		8	19,655	0	
Water Fund		9	209,228	0	
Sewer Fund		10	232,013	0	
Trash Fund		11	42,533	0	
Spec Parks and Rec		12	1,925	0	
Cap Equipment Res Fund		13	0	0	
Community Park Fund		14	0	0	
Lindblad #2 Specials		15	35,130	0	
Lindblad Addition #2		16	0	0	
Sales Tax Clearing Fund		17	0	0	
Penalty Clearing Fund		18	0	0	<u>54.827</u>
Total			<u>1,046,226</u>	<u>186,153</u>	
Hearing Notice/Budget Summary		19			
Publication					
Charters/Election Questions					
Final Assessed Valuation					<u>3,395,327</u>

Assisted by:

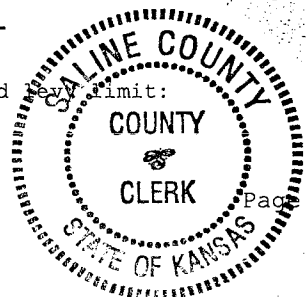
State Use Only:
Received _____
Reviewed by _____
Follow-up: Yes ___ No ___

Steve Seawall
Custom Micro Works
250 Broad St.
Greenwood, NE 68366

Attest: November 14, 2018 (If not assisted so state)

Jamie Allen
County Clerk

List any resolution setting a fund levy limit:



[Signature]
Governing Body
Kelli Carillo
AJ Boyer

Computation to Determine Limit for 2019

Base Levy

1) Total Tax Levy Amount (Dollars) in 2018 (From 2018 Budget - Certificate Page)	161,513
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision	
2018 Library Levy (Dollars) (From 2018 Budget - Certificate Page)	
2018 Recreation Commission Levy (Dollars) (From 2018 Budget - Certificate Page)	
2018 Other Governmental Unit Levy (Dollars) (From 2018 Budget - Certificate Page)	
3) Net Tax Levy (Base)	<u>161,513</u>

Percentage Adjustments

4) CPI Adjustment - 1.4% (Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))	2,261
5) Value of New Improvements (From June 15th County Clerk Valuation Document) (Includes both New Construction and Remodel/Renovations Gains)	163,345
6) 2018 Personal Property Valuation (From June 15th County Clerk Valuation Document)	129,280
2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	135,953
Increase in Total Personal Property Valuations (cannot be less than zero)	0
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)	
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)	173,298
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)	
9a) Expiration of TIF district, rural housing incentive district, neighborhood revitalization district, or other similar property tax rebate or reduction program (incremental increase in assessed valuation over base)	
10) Total Assessed Value of Adjustments	<u>336,643</u>
11) Total Assessed Valuation - June 15, 2018 (From June 15th County Clerk Valuation Document)	3,393,122
12) Adjustment Percentage (Line 10 / (Line 11 - Line 10))	11.0141%
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)	17,789
14) Total Percentage Adjustments	<u>20,050</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2019 Budget (From 2019 Budget - Certificate Page)	30,638
Less: Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)	26,048
Difference	4,590
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2019 Budget (obligations must have incurred prior to July 1, 2016)	
Less: Property Tax Revenues Spent on PBC and Lease Payments in 2018 Budget	0
17) Property Tax Revenues Spent on Special Assessments in 2019 Budget	
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2019 Budget	
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2019 Budget	
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2019 Budget	
21) Law Enforcement Expenses - 2019 Budget (Do not include building construction or remodeling costs)	14,500
Law Enforcement Expenses - 2018 Budget (Do not include building construction or remodeling costs)	14,500
CPI Adjustment - 1.4%	203
Law Enforcement Expenses - 2108 Budget (Indexed by CPI)	14,703
Increased Law Enforcement Expense in 2019 Budget	0
22) Fire Protection Expenses - 2019 Budget (Do not include building construction or remodeling costs)	18,000
Fire Protection Expenses - 2018 Budget (Do not include building construction or remodeling costs)	18,000
CPI Adjustment - 1.4%	252
Fire Protection Expenses - 2108 Budget (Indexed by CPI)	18,252
Increased Fire Protection Expense	0
23) Emergency Medical Expenses - 2019 Budget (Do not include building construction or remodeling costs)	
Emergency Medical Expenses - 2018 Budget (Do not include building construction or remodeling costs)	
CPI Adjustment - 1.4%	0
Emergency Medical Expenses - 2108 Budget (Indexed by CPI)	0
Increased Emergency Medical Expense	0
Total Increased Tax Revenue Adjustment	<u>4,590</u>

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2019 Budget	
24a) Recreation Commission Levy 2019 Budget	
24b) Other Governmental Levy 2019 Budget	
25) Total Levies on Behalf of Another Political or Governmental Subdivision	<u>0</u>
26) Total Computed Tax Levy	<u>186,153</u>

Allocation of Motor Vehicle Tax, Rec Vehicle Tax, 16/20M Vehicle Tax, Com Vehicle Tax and Watercraft Tax

2018 Budgeted Fund	Tax Levy Amount in 2018 Budget	Allocation for Year 2019				
		MVT	RVT	16/20M Veh Tax	Commercial Veh Tax	Watercraft Veh Tax
General Fund	135,465	17,319	507	2	804	139
Bond and Interest Fund	26,048	3,330	98	0	155	27
	<u>161,513</u>	<u>20,649</u>	<u>605</u>	<u>2</u>	<u>959</u>	<u>166</u>

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2017	General Fund	Cap Equipment Res Fund	25,000	12-1,117
2017	Lindblad Addition #2	Lindblad #2 Specials	11,283	Close account
			<u>36,283</u>	
2018	General Fund	Cap Equipment Res Fund	25,000	12-1,117
			<u>25,000</u>	
2019	General Fund	Cap Equipment Res Fund	25,000	12-1,117
			<u>25,000</u>	

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount of Bonds Issued	Amount Outstanding 1-1-2018	Due Date Interest/Principal	Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal
Gen Obl Bonds									
Lindblad Series 2016									
07/16	10/36	2.0-4.0	350,000	340,000	4/1 & 10/1 10/1	10,375	10,000	9,975	15,000
Water Series 2012									
03/12	08/21	.6-2.35	310,000	130,000	2/1 & 8/1 2/1 & 8/1	2,454	35,000	1,951	35,000
Debt Service Series 2015									
06/15	05/26	2.63	305,000	255,000	5/1 & 11/1 5/1	5,638	25,000	5,262	25,000
				<u>725,000</u>		<u>18,467</u>	<u>70,000</u>	<u>17,188</u>	<u>75,000</u>
Other									
KDHE Revolving Loan									
03/14	09/33	2.02	274,379	152,889	3/1 & 9/1 3/1 & 9/1	9,347	21,896	8,847	22,396
				<u>152,889</u>		<u>9,347</u>	<u>21,896</u>	<u>8,847</u>	<u>22,396</u>

City of Assaria
General Fund

State of Kansas
2019 Budget Form

		Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1		38,885	88,353	169,939
Cancelled Prior Year Encumbrances		0		
Receipts				
Ad Valorem Tax		92,547	135,465	0
Motor Vehicle Tax		13,420	14,416	17,319
Rec Vehicle Tax		362	287	507
16/20M Vehicle Tax		0	0	2
Commercial Vehicle Tax		601	539	804
Delinquent Tax		2,227	2,000	2,000
Watercraft Tax		0	69	139
Sales and Use Taxes		67,222	67,000	67,000
Alcoholic Liquor Tax		1,001	938	1,088
Franchise Fees		20,413	22,000	22,000
Licenses and Permits		3,872	3,872	3,872
ASYP		8,358	10,000	10,000
Rental Income		6,785	6,000	6,000
Interest Income		1,657	1,500	1,500
Gifts and Donations		0	200	200
Reimbursed Expenses		485	3,000	3,000
Miscellaneous		3,734	1,000	1,000
Total Receipts		222,684	268,286	136,431
Resources Available		261,569	356,639	306,370
Expenditures				
General Government	Personal Services	29,095	35,000	45,000
	Contractual Services	68,628	55,000	65,000
	Materials and Supplies	10,524	12,000	20,000
	Capital Outlay	2,268	5,000	223,585
		110,515	107,000	353,585
Governing Body	Contractual Services	3,150	3,000	3,300
	Materials and Supplies	204	500	500
		3,354	3,500	3,800
Police	Personal Services	10,334	10,500	10,500
	Contractual Services	412	3,000	3,000
	Materials and Supplies	289	1,000	1,000
		11,035	14,500	14,500
Fire	Contractual Services	8,286	9,000	9,000
	Materials and Supplies	1,206	9,000	9,000
		9,492	18,000	18,000
Streets	Personal Services	39	1,000	1,000
	Contractual Services	510	2,000	25,000
	Materials and Supplies	0	2,000	5,000
		549	5,000	31,000
Street Lights	Contractual Services	9,216	9,500	10,000
		9,216	9,500	10,000
Parks and Recreation	Contractual Services	4,055	4,000	5,000
	Materials and Supplies	0	200	1,000
		4,055	4,200	6,000
Transfer Out	Transfer to Cap Eq Res	25,000	25,000	25,000
		25,000	25,000	25,000
Total Expenditures		173,216	186,700	461,885
Unencumbered Cash Balance, Dec. 31		88,353	169,939	xxxxxxxxxxxxx
Non-Appropriated Balance				0
Total Expenditures and Non-Appropriated Balance				461,885
Tax Required				155,515
Delinquency Computation				0
Amount of 2018 Ad Valorem Tax				155,515

City of Assaria
Bond and Interest Fund

State of Kansas
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	9,752	9,015	9,109
Cancelled Prior Year Encumbrances	0		
Receipts			
Ad Valorem Tax	26,793	26,048	0
Motor Vehicle Tax	2,135	3,940	3,330
Rec Vehicle Tax	73	78	98
Commercial Vehicle Tax	181	147	155
Delinquent Tax	1,031	500	500
Watercraft Tax	0	19	27
Total Receipts	30,213	30,732	4,110
Resources Available	39,965	39,747	13,219
Expenditures			
Debt Service			
GO Bond Principal	25,000	25,000	25,000
GO Bond Interest	5,950	5,638	5,262
Contingency Reserve	0	0	13,595
	30,950	30,638	43,857
Total Expenditures	30,950	30,638	43,857
Unencumbered Cash Balance, Dec. 31	9,015	9,109	xxxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			43,857
Tax Required			30,638
Delinquency Computation			0
Amount of 2018 Ad Valorem Tax			30,638

City of Assaria
Special Highway Fund

State of Kansas
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	20,157	16,335	7,475
Cancelled Prior Year Encumbrances	0		
Receipts			
Sp City Cnty Hwy	1,434	1,150	1,150
Motor Fuels Tax	10,903	10,990	11,030
Total Receipts	12,337	12,140	12,180
Resources Available	32,494	28,475	19,655
Expenditures			
Streets			
Contractual Services	16,159	18,000	16,655
Materials and Supplies	0	3,000	3,000
	16,159	21,000	19,655
Total Expenditures	16,159	21,000	19,655
Unencumbered Cash Balance, Dec. 31	16,335	7,475	0

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	151,767	153,182	120,728
Cancelled Prior Year Encumbrances	0		
Receipts			
Other Utility Charges	152	2,000	6,000
Utility Hookup Fees	980	1,000	1,000
Water Service Charges	81,629	81,000	81,000
Reimbursed Expenses	293	500	500
Transfer Agency Clearing	2,283	0	0
Total Receipts	85,337	84,500	88,500
Resources Available	237,104	237,682	209,228
Expenditures			
Water Utility			
Personal Services	30,579	37,000	40,000
Contractual Services	25,946	26,000	30,000
Materials and Supplies	5,511	6,000	10,000
Capital Outlay	0	10,000	91,777
Refunds	83	0	0
Remittances	377	500	500
	62,496	79,500	172,277
Debt Service			
GO Bond Principal	20,000	35,000	35,000
GO Bond Interest	1,426	2,454	1,951
	21,426	37,454	36,951
Total Expenditures	83,922	116,954	209,228
Unencumbered Cash Balance, Dec. 31	153,182	120,728	0

		Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1		136,183	167,256	164,013
Cancelled Prior Year Encumbrances		0		
Receipts				
Sewer Service Fees		65,679	68,000	68,000
Total Receipts		65,679	68,000	68,000
Resources Available		201,862	235,256	232,013
Expenditures				
Sewer Utility	Personal Services	20,060	20,000	25,000
	Contractual Services	572	10,000	20,000
	Materials and Supplies	0	5,000	15,000
	Capital Outlay	0	5,000	140,770
		20,632	40,000	200,770
Debt Service	Loan Principal	9,575	21,896	22,396
	Loan Interest	4,160	9,347	8,847
	Debt Service Fees	239	0	0
		13,974	31,243	31,243
Total Expenditures		34,606	71,243	232,013
Unencumbered Cash Balance, Dec. 31		167,256	164,013	0

City of Assaria
Trash Fund

State of Kansas
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	11,020	12,533	12,533
Cancelled Prior Year Encumbrances	0		
Receipts			
Trash Service Fees	28,341	30,000	30,000
Total Receipts	28,341	30,000	30,000
Resources Available	39,361	42,533	42,533
Expenditures			
Trash Utility Contractual Services	26,828	30,000	42,533
	26,828	30,000	42,533
Total Expenditures	26,828	30,000	42,533
Unencumbered Cash Balance, Dec. 31	12,533	12,533	0

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	645	890	837
Cancelled Prior Year Encumbrances	0		
Receipts			
Alcoholic Liquor Tax	1,001	938	1,088
Total Receipts	1,001	938	1,088
Resources Available	1,646	1,828	1,925
Expenditures			
Parks and Recreation	756	991	991
Personal Services			
Capital Outlay	0	0	934
	756	991	1,925
Total Expenditures	756	991	1,925
Unencumbered Cash Balance, Dec. 31	890	837	0

	Prior Year Actual 2017
Unencumbered Cash Balance, Jan. 1	84,559
Cancelled Prior Year Encumbrances	0
Receipts	
Transfer from Gen Fund	25,000
Total Receipts	25,000
Resources Available	109,559
Expenditures	
Capital Outlay Machinery & Equipment	3,658
	3,658
Total Expenditures	3,658
Unencumbered Cash Balance, Dec. 31	105,901

	Prior Year Actual 2017
Unencumbered Cash Balance, Jan. 1	35,223
Cancelled Prior Year Encumbrances	0
Receipts	
Grants	1,641
Total Receipts	1,641
Resources Available	36,864
Expenditures	
Total Expenditures	0
Unencumbered Cash Balance, Dec. 31	36,864

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	0	9,505	12,130
Cancelled Prior Year Encumbrances	0		
Receipts			
Special Assessments	21,691	23,000	23,000
Trans from Lindblad #2	11,283	0	0
Total Receipts	32,974	23,000	23,000
Resources Available	32,974	32,505	35,130
Expenditures			
Debt Service			
GO Bond Principal	10,000	10,000	15,000
GO Bond Interest	13,469	10,375	9,975
Contingency Reserve	0	0	10,155
	23,469	20,375	35,130
Total Expenditures	23,469	20,375	35,130
Unencumbered Cash Balance, Dec. 31	9,505	12,130	0

	Prior Year Actual 2017
Unencumbered Cash Balance, Jan. 1	7,505
Cancelled Prior Year Encumbrances	0
Receipts	
Special Assessments	11,283
Total Receipts	11,283
Resources Available	18,788
Expenditures	
Lindblad Addition	Contractual Services
	7,505
	7,505
Transfer Out	Trans to Lindblad Spec
	11,283
	11,283
Total Expenditures	18,788
Unencumbered Cash Balance, Dec. 31	0

City of Assaria
Sales Tax Clearing Fund

State of Kansas
2019 Budget Form

	Prior Year Actual 2017
Unencumbered Cash Balance, Jan. 1	0
Cancelled Prior Year Encumbrances	0
Receipts	
Utility Sales Tax	582
Total Receipts	582
Resources Available	582
Expenditures	
Agency Clearing Sales Tax Clearing	582
	582
Total Expenditures	582
Unencumbered Cash Balance, Dec. 31	0

City of Assaria
Penalty Clearing Fund

State of Kansas
2019 Budget Form

	Prior Year Actual 2017
Unencumbered Cash Balance, Jan. 1	0
Cancelled Prior Year Encumbrances	0
Receipts	
Utility Penalties	4,777
Total Receipts	4,777
Resources Available	4,777
Expenditures	
Agency Clearing Penalty Clearing	4,401
	4,401
Total Expenditures	4,401
Unencumbered Cash Balance, Dec. 31	376

NOTICE OF HEARING 2019 Budget

The governing body of City of Assaria will meet on the 35th day of August, 2018 at 7:00 pm at Assaria Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 2018 ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2019 Expenditures" and the "Amount of 2018 Ad Valorem Tax" establish the maximum limits of the 2019 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2017		2018		Proposed Budget 2019		
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2018 Ad Valorem Tax	Est Tax Rate
General Fund	173,216	32.274	186,700	43.735	461,685	155,515	45.832
Bond and Interest Fund	30,950	8.822	30,638	8.287	43,657	30,638	9.029
Special Highway Fund	16,159		21,000		19,655	0	.000
Water Fund	83,922		116,954		209,228	0	.000
Sewer Fund	34,606		71,243		232,013	0	.000
Trash Fund	26,828		30,000		42,533	0	.000
Spec Parks and Rec	756		991		1,925	0	.000
Cap Equipment Res Fund	3,658		0		0	0	.000
Community Park Fund	0		0		0	0	.000
Unimproved #2 Specials	23,469		20,375		35,130	0	.000
Unimproved Addition #2	18,788		0		0	0	.000
Sales Tax Clearing Fund	582		0		0	0	.000
Penalty Clearing Fund	4,401		0		0	0	.000
Totals	417,335	41.096	477,901	52.022	1,046,226	186,153	54.861
Trans. Transfers	36,283		25,000		25,000		
Net Expenditures	381,052		452,901		1,021,226		
Total Tax Levied	121,346		161,513				
Assessed Valuation		2,952,849		3,139,303		3,393,122	

Outstanding Indebtedness, January 1,

	2016	2017	2018
General Obligation Bonds	0	795,000	725,000
Revenue Bonds	0	0	0
Non-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Debt Purchase Principal	0	0	0
Other Debt	0	196,193	174,786
Total	0	991,193	899,786

Clerk

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